



## GST and supplies by charities – benchmark market values

How to determine if supplies made by endorsed charities are for nominal consideration and therefore GST-free.

**Last updated** 26 August 2024

### **GST-free activities**



Confirm the supplies you provide for nominal consideration as an endorsed charity, are GST-free.

### **Market valuations**



Find out when to apply an independent market valuation.

### **Applying benchmark market values**



Find out how to apply the benchmark market value when you don't have an independent market valuation.

### **Benchmark market value tables**




Access benchmark market value tables for accommodation and meals for the current and prior years.

## GST-free activities

Confirm the supplies you provide for nominal consideration as an endorsed charity, are GST-free.

**Last updated** 26 August 2024

### Who can apply

You must be a registered charity with the [Australian Charities and Not-for-profits Commission](#)  (ACNC) and endorsed by us to access GST charity concessions.

Find out if your organisation is eligible for **GST concessions for not-for-profits**.

### Consideration and nominal consideration

Consideration means all payments, both monetary and non-monetary, for the supply, regardless of who makes the payments.

Nominal consideration is when an endorsed charity makes a supply and the consideration received satisfies the relevant threshold test:

- Accommodation supplies can be GST-free when the consideration for the supply is either
  - less than 75% of the GST-inclusive market value of the supply (see **market value guidelines**), or
  - less than 75% of the cost to the endorsed charity to provide that accommodation – the cost of supply test (see **cost of supply guidelines**).
- Non-accommodation supplies can be GST-free when the consideration for the supply is either:
  - less than 50% of the GST-inclusive market value of the supply (see **market value guidelines**), or

- less than 75% of the cost to the endorsed charity to provide that accommodation – the cost of supply test (see [cost of supply guidelines](#)).

You can compare the consideration received for a supply against the **benchmark market values** to determine if your organisation's supplies are made for nominal consideration.

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## Market valuations

Find out when to apply an independent market valuation.

**Last updated** 26 August 2024

### If you have a market valuation

If you have a current independent market valuation for your supply, you must use it, unless you qualify to use the [transitional arrangements for market valuations](#).

An independent market valuation may include a valuation by a licenced valuer or a real estate agent, but it doesn't include internal market valuations. If you have a licenced valuer's market valuation, you must use that valuation, unless you're eligible to use the [transitional arrangements for market valuations](#).

Your options for determining if a supply is for nominal consideration depends on when the independent market valuation was done.

See how to [apply benchmark market values](#) if you don't have an independent market valuation.

### Transitional arrangements for market valuations

If you had an independent market valuation, but you use the benchmark market values instead to determine if your supply is for


nominal consideration, you have a transition period until 30 June 2023.

If you were making that supply before 1 January 2019, you may use any of the following:


- the **benchmark market values** until 30 June 2023
- the **market value guidelines**
- an independent market valuation
- a consumer price index (CPI) adjusted market valuation.

After 30 June 2023, you can't use the benchmark market values if you have an independent market valuation that's less than 4 years old.

## CPI adjusted market valuation


If you have an independent market valuation less than 4 years old, you can adjust that valuation by CPI and use that figure to determine if your supply is made for nominal consideration. Use the [all groups CPI, quarterly change](#)  table on the Australian Bureau of Statistics (ABS) website to adjust your valuation by CPI.

## Short-term accommodation and meals

For short-term accommodation and meals, you can use the CPI [weighted average of 8 capital cities](#)  on the ABS website to adjust your valuation by CPI.

## Long-term accommodation

For long-term accommodation you can use:

- the rents component of the Housing Group CPI for the relevant capital city in your state or territory to adjust your valuation by CPI
- the [National Rental Affordability Scheme \(NRAS\) market value](#)  if the property is used to provide accommodation under the NRAS. The NRAS market values are CPI adjusted.

To adjust your valuation for CPI by using the rents component of the Housing Group CPI:

1. Go to the **ABS consumer price index page**.
2. Go to the **Data Downloads** tab.

3. Download the spreadsheet for **Table 11** (you may need to 'Show all data' to see Table 11).
4. Find the row relating to rents for the capital city in your state or territory and select the link in the **Series ID** column. This takes you to the column of quarterly CPI changes for rents for that capital city.
5. Go to the end of the column and find the quarter that your market valuation was made.
6. Go to the next row (the following quarter) and adjust your market valuation by the percentage shown.
7. Repeat this for each quarter up to the quarter you require the CPI adjusted market valuation for.

## Current year valuation

If you have an independent market valuation for the supply for the current year, you must use that valuation. You can't use the benchmark market values.

## Valuation 1 to 4 years old

If you have an independent market valuation for a previous year less than 4 years old, you can't use the benchmark market values.

To determine if your supply is for nominal consideration, you can do one of the following:

- use a [CPI adjusted market valuation](#)
- use the market value guidelines
- get a new market valuation.

## Valuation more than 4 years old

If the independent market valuation is more than 4 years old, and you don't have a more recent independent market valuation, you can do any of the following:

- use our benchmark market values
- use the market value guidelines

- get a new market valuation.

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## Applying benchmark market values

Find out how to apply the benchmark market value when you don't have an independent market valuation.

**Last updated** 26 August 2024

### What are benchmark market values

Benchmark market values are amounts we consider are reasonable GST-inclusive market values for accommodation, board and quarters and meals.

The benchmark market values are updated annually. The new values take effect from 1 July each year.

### Eligible organisations and supplies

You may use benchmark market values if you are an endorsed charity and supply one of the following types of supplies:

- supported accommodation and community housing (long-term accommodation rates)
- crisis care (short-term and long-term accommodation as appropriate)
- accommodation in a retirement village that doesn't meet the definition of 'retirement village' in section 195-1 of the GST Act (long-term accommodation)
- residential housing (long-term accommodation)
- university halls and residential colleges

- meals on wheels, charity soup kitchens meals or meals to the frail, homeless or needy (meals).

If you're eligible to use the benchmark market values but choose not to, you must use the **market value guidelines** or get an independent market valuation.

## Ineligible organisations and supplies

The benchmark market values **don't apply** for the following:

- campsite accommodation
- boarding schools
- non-residential buildings, such as halls and offices
- meals supplied through a school tuckshop.

## How to use the benchmark market values

The benchmark market value for each type of supply is the GST-inclusive market value.

You can't average the benchmark market value when you provide different service types or provide services across a range of locations.

For example you can't use:

- short-term accommodation benchmark market values for a capital city and other country centres to get an average value for all short-term accommodation
- long-term accommodation benchmark market values for a 1-bedroom unit, a 2-bedroom unit and a 3-bedroom unit in the same building to get an average value for all accommodation in that building.

You can't use benchmark market values if you have an independent market valuation for the supply within the last 4 years unless the transitional arrangements for market valuations apply.

## Benchmark values for types of supplies

See how to use the benchmark market values for the following type of supply:

- [Short-term accommodation benchmark market values](#)
- [Short-term board and quarters benchmark market values](#)
- [Long-term accommodation benchmark market values](#)
- [Long-term board and quarters benchmark market values](#)
- [Meals benchmark market values](#)
- [Charging one fee for accommodation and food](#)

## **Short-term accommodation benchmark market values**

The supply of short-term accommodation by an eligible organisation can be treated as GST-free if the consideration for the supply is less than 75% of the relevant benchmark market value.

For more information see [short-term accommodation and meals tables](#) for the benchmark market values.

## **Short-term board and quarters benchmark market values**

If you supply short-term full board, it's made up of 2 components – accommodation and meals (food). There are different rates to measure nominal consideration for each of these components. You will need to apportion the fee to the accommodation and food components. For more information see [Charging one fee for accommodation and food](#).

## **Long-term accommodation benchmark market values**

The supply of long-term accommodation by an eligible organisation can be treated as GST-free if the consideration for the supply is less than 75% of the relevant benchmark market value.

From 1 July 2018, we updated how we determine the benchmark market values for long-term accommodation to provide more detailed information:

- If your organisation satisfies the requirements of the [transitional arrangements for long-term accommodation](#), you can use either the



- transitional benchmark market values, or
  - [detailed benchmark market values](#).
- If your organisation does not meet these requirements, you can only use the [detailed benchmark market values](#).

## **Transitional arrangements for long-term accommodation**

The transition period to 30 June 2023 for moving to the detailed benchmark market values depends on the situation.

You can use either the **transitional benchmark market values** or [detailed benchmark market values](#) if you were either:

- providing long-term accommodation in those premises before 1 January 2019
- commercially committed to the construction of premises before 1 January 2019 (meaning you entered into a legally binding contract with a builder for construction before 1 January 2019) that will be used to provide long-term accommodation.

The detailed benchmark market values and transitional benchmark market values may increase or decrease from year to year depending on market conditions.

You may use the relevant benchmark market value for the period between entering into the tenancy agreement or undertaking a rent review and the date of the next rent review date. If the benchmark market value increases, you can use the higher value from the date it applies to determine if your supply of long-term accommodation is GST-free.

If you're eligible to use the transitional benchmark market values, you can only use them until 30 June 2023. From 1 July 2023, you must use the detailed benchmark market values. This is regardless of when the tenancy agreement was entered into or when the rent review was undertaken.

If you're not eligible to use the transitional benchmark values, you can only use the detailed benchmark market values.

## **Detailed benchmark market values**

The **detailed long-term accommodation tables** provide detailed benchmark market values for different types of long-term

accommodation in different zones in the states and territories.

The benchmark market values may increase or decrease from year to year depending on market conditions.

You can use the detailed benchmark market values published at the time you enter into the tenancy agreement for the duration of the tenancy agreement.

## **Long-term board and quarters benchmark market values**

If you supply long-term full board, it is made up of 2 components – accommodation and meals (food). There are different rates to measure nominal consideration for each of these components. You will need to apportion the fee to the accommodation and food components. For more information see [Charging one fee for accommodation and food](#).

## **Meals benchmark market values**

The supply of meals by an eligible organisation can be treated as GST-free if the consideration for the supply is less than 50% of the relevant benchmark market value.

If your organisation supplies meals to another organisation, such as a hospital, you can't use the benchmark market values. This is because your organisation doesn't provide the meals to the frail, homeless or needy.

If your organisation purchases food and then provides it to someone else, the market value is the cost of the food you purchased, rather than the benchmark market value for meals.

The benchmark market values for meals not purchased at board and lodging establishments are shown in our **short-term accommodation and meals tables**.

## **Charging one fee for accommodation and food**

When one fee is charged for both the accommodation and food, apportion the fee to the accommodation and food components. You then compare the individual components to the benchmark market values for accommodation and food respectively. This is to determine if either, or both, the supply of accommodation or food is GST-free.

The supply of the:

- accommodation is GST-free if the consideration for that component of the supply is less than 75% of the relevant benchmark market value
- food is GST-free if the consideration for that component of the supply is less than 50% of the relevant benchmark market value.

If your organisation purchases food and then provides it to someone else, the market value is the cost of the food you purchased, rather than the benchmark market value for meals.

## How to apportion your fee

You can use any reasonable method to apportion the fee between the food and accommodation components. We have set out the following method below that you may choose to use:

1. Add together the applicable benchmark market values for food and accommodation to get a total benchmark market value. If you are supplying long-term accommodation, check if the [transitional arrangements](#) apply.
2. Calculate the benchmark market value for accommodation and the benchmark market value for food as a percentage of the total benchmark market value.
3. Use these same percentages to apportion the total fee charged between food and accommodation.

For short-term accommodation, you may also use the rates in the **short-term accommodation and meals tables** as the benchmark market value for emergency or crisis accommodation, where the supply is a combination of short-term accommodation and meals.

### Example: Emergency short-term accommodation

During 2023–24, Emergency Community Care provides emergency accommodation in their Albury hostel. In addition to the accommodation, they provide breakfast and dinner. Their clients contribute \$132 per day.

Emergency Community Care looks up the short-term accommodation table for Albury in New South Wales:

- accommodation rate for Albury is \$155

- breakfast at \$28 plus dinner at \$56 for Albury equals \$84.

The total benchmark market value for a day in Albury is therefore \$239 (\$155 + \$84).

The accommodation component is 64.85% of the total benchmark market value ( $\$155 \div \$239 \times 100$ ) and the meals component is 35.15%.

Emergency Community Care apportion their charges for Albury as follows:

- accommodation component is  $64.85\% \times \$132 = \$85.60$
- meals component is  $35.15\% \times \$132 = \$46.40$ .

Emergency Community Care compare their apportioned charges with the benchmark market values:

- The accommodation component (\$85.60) is 55.23% of the benchmark value (\$155), so accommodation in Albury is GST-free.
- The meals component (\$46.40) is 55.24% of the benchmark value (\$84), so meals in Albury are not GST-free. They are a taxable supply.

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## Benchmark market value tables

Access benchmark market value tables for accommodation and meals for the current and prior years.

**Last updated** 8 September 2025

Our [previous years reference tables](#)  are now available on [data.gov.au](https://data.gov.au).

# Short-term accommodation and meals tables

Before you use the benchmark market values for short-term accommodation and meals, you need to understand:

- GST-free activities
- Short-term accommodation benchmark market values
- Meals benchmark market values

For past years' benchmark market values, refer to [Short-term accommodation previous years tables](#) [↗](#) on data.gov.au.

## Current short-term accommodation and meals tables

The current short-term accommodation and meals benchmark market values by state and territory follow:

- [Australian Capital Territory](#)
- [New South Wales](#)
- [Northern Territory](#)
- [Queensland](#)
- [South Australia](#)
- [Tasmania](#)
- [Victoria](#)
- [Western Australia](#)

### Australian Capital Territory

Table 1: ACT short-term accommodation and meals benchmark values (\$ per day) for 1 July 2025 to 30 June 2026

Capital or country centre	Accommodation (\$)	Breakfast (\$)	Lunch (\$)	Dinner (\$)

<b>Canberra</b>	178	34	39	
<b>All other country centres</b>	141	31	35	

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## New South Wales

**Table 2: NSW short-term accommodation and meals bench (\$ per day) for 1 July 2025 to 30 June 2026**

<b>Capital or country centre</b>	<b>Accommodation (\$)</b>	<b>Breakfast (\$)</b>	<b>Lunch (\$)</b>
<b>Sydney</b>	223	34	39
<b>Albury</b>	207	34	39
<b>Armidale</b>	166	34	39
<b>Bathurst</b>	207	34	39
<b>Bega</b>	207	34	39
<b>Bourke</b>	184	34	39
<b>Broken Hill</b>	162	34	39
<b>Cobar</b>	207	34	39

<b>Coffs Harbour</b>	207	34	39
<b>Cooma</b>	207	34	39
<b>Cowra</b>	207	34	39
<b>Dubbo</b>	170	34	39
<b>Gosford</b>	161	34	39
<b>Goulburn</b>	165	34	39
<b>Grafton</b>	172	34	39
<b>Griffith</b>	160	34	39
<b>Gunnedah</b>	180	34	39
<b>Inverell</b>	207	34	39
<b>Lismore</b>	183	34	39
<b>Maitland</b>	187	34	39
<b>Mudgee</b>	206	34	39
<b>Muswellbrook</b>	160	34	39
<b>Narrabri</b>	207	34	39
<b>Newcastle</b>	195	34	39

<b>Norfolk Island</b>	256	34	39
<b>Nowra</b>	168	34	39
<b>Orange</b>	215	34	39
<b>Port Macquarie</b>	190	34	39
<b>Queanbeyan</b>	207	34	39
<b>Tamworth</b>	207	34	39
<b>Taree</b>	207	34	39
<b>Tumut</b>	207	34	39
<b>Wagga Wagga</b>	177	34	39
<b>Wollongong</b>	182	34	39
<b>All other country centres</b>	141	31	35

**Note:** the country centres listed change each year.

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## Northern Territory

**Table 3: NT short-term accommodation and meals benchn (\$ per day) for 1 July 2025 to 30 June 2026**



Capital or country centre	Accommodation (\$)	Breakfast (\$)	Lunch (\$)	Di
Darwin	220	34	39	
Alice Springs	206	34	39	
Jabiru	216	34	39	
Katherine	228	34	39	
Nhulunbuy	264	34	39	
Tennant Creek	207	34	39	
Yulara	570	34	39	
All other country centres	141	31	35	

**Note:** the country centres listed change each year.

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## Queensland

**Table 4: Queensland short-term accommodation and meal values (\$ per day) for 1 July 2025 to 30 June 2026**

Capital or country	Accommodation (\$)	Breakfast (\$)	Lunch (\$)
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<b>centre</b>			
<b>Brisbane</b>	181	34	39
<b>Ayr</b>	207	34	39
<b>Bundaberg</b>	184	34	39
<b>Cairns</b>	175	34	39
<b>Charters Towers</b>	168	34	39
<b>Chinchilla</b>	207	34	39
<b>Dalby</b>	201	34	39
<b>Emerald</b>	179	34	39
<b>Gladstone</b>	171	34	39
<b>Gold Coast</b>	225	34	39
<b>Hervey Bay</b>	175	34	39
<b>Horn Island</b>	345	34	39
<b>Innisfail</b>	207	34	39
<b>Kingaroy</b>	180	34	39
<b>Mackay</b>	166	34	39
<b>Maryborough</b>	207	34	39

<b>Mount Isa</b>	185	34	39
<b>Nambour</b>	163	34	39
<b>Rockhampton</b>	174	34	39
<b>Roma</b>	182	34	39
<b>Thursday Island</b>	323	34	39
<b>Toowoomba</b>	161	34	39
<b>Townsville</b>	174	34	39
<b>Weipa</b>	238	34	39
<b>All other country centres</b>	141	31	35

**Note:** the country centres listed change each year.

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## South Australia

**Table 5: South Australia short-term accommodation and market values (\$ per day) for 1 July 2025 to 30 June 2026**

<b>Capital or country centre</b>	<b>Accommodation (\$)</b>	<b>Breakfast (\$)</b>	<b>Lunch (\$)</b>	<b>D</b>
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<b>Adelaide</b>	158	34	39	
<b>Bordertown</b>	164	34	39	
<b>Ceduna</b>	156	34	39	
<b>Kadina</b>	207	34	39	
<b>Mount Gambier</b>	164	34	39	
<b>Naracoorte</b>	207	34	39	
<b>Port Augusta</b>	207	34	39	
<b>Port Lincoln</b>	170	34	39	
<b>Port Pirie</b>	207	34	39	
<b>Renmark</b>	207	34	39	
<b>Whyalla</b>	167	34	39	
<b>Wilpena-Pound</b>	272	34	39	
<b>All other country centres</b>	141	31	35	

**Note:** the country centres listed change each year.

For more information, see:

- GST-free activities

- [Benchmark market value tables](#)

## Tasmania

**Table 6: Tasmania short-term accommodation and meals benchmark values (\$ per day) for 1 July 2025 to 30 June 2026**

Capital or country centre	Accommodation (\$)	Breakfast (\$)	Lunch (\$)	
Hobart	176	34	39	
Burnie	178	34	39	
Devonport	162	34	39	
Launceston	174	34	39	
Queenstown	207	34	39	
All other country centres	141	21	35	

**Note:** the country centres listed change each year.

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## Victoria

**Table 7: Victoria short-term accommodation and meals benchmark values (\$ per day) for 1 July 2025 to 30 June 2026**

Capital or country	Accommodation (\$)	Breakfast (\$)	Lunch (\$)	
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centre				
<b>Melbourne</b>	173	34	39	
<b>Ararat</b>	159	34	39	
<b>Bairnsdale</b>	176	34	39	
<b>Ballarat</b>	187	34	39	
<b>Benalla</b>	168	34	39	
<b>Bendigo</b>	170	34	39	
<b>Bright</b>	180	34	39	
<b>Castlemaine</b>	162	34	39	
<b>Colac</b>	207	34	39	
<b>Echuca</b>	207	34	39	
<b>Geelong</b>	175	34	39	
<b>Hamilton</b>	170	34	39	
<b>Horsham</b>	166	34	39	
<b>Mildura</b>	170	34	39	
<b>Portland</b>	163	34	39	
<b>Sale</b>	207	34	39	

<b>Seymour</b>	164	34	39	
<b>Shepparton</b>	167	34	39	
<b>Swan Hill</b>	181	34	39	
<b>Wangaratta</b>	186	34	39	
<b>Warrnambool</b>	175	34	39	
<b>Wodonga</b>	207	34	39	
<b>Wonthaggi</b>	188	34	39	
<b>All other country centres</b>	141	31	35	

**Note:** the country centres listed change each year.

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## Western Australia

**Table 8: Western Australia short-term accommodation and market values (\$ per day) for 1 July 2025 to 30 June 2026**

<b>Capital or country centre</b>	<b>Accommodation (\$)</b>	<b>Breakfast (\$)</b>	<b>Lunch (\$)</b>	<b>Dinner (\$)</b>
<b>Perth</b>	180	34	39	
<b>Albany</b>	193	34	39	

<b>Broome</b>	255	34	39	
<b>Bunbury</b>	178	34	39	
<b>Carnarvon</b>	174	34	39	
<b>Christmas Island</b>	218	34	39	
<b>Cocos (Keeling) Islands</b>	331	34	39	
<b>Dampier</b>	199	34	39	
<b>Derby</b>	192	34	39	
<b>Esperance</b>	180	34	39	
<b>Exmouth</b>	235	34	39	
<b>Geraldton</b>	190	34	39	
<b>Halls Creek</b>	204	34	39	
<b>Kalgoorlie</b>	193	34	39	
<b>Karratha</b>	288	34	39	
<b>Kununurra</b>	222	34	39	
<b>Newman</b>	271	34	39	



<b>Northam</b>	220	34	39	
<b>Port Hedland</b>	266	34	39	
<b>All other country centres</b>	141	31	35	

**Note:** the country centres listed change each year.

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## Detailed long-term accommodation tables

Before you use the benchmark market values for long-term accommodation, you need to understand:

- GST-free activities
- Long-term accommodation benchmark market values.

The weekly long-term accommodation includes boarding house rooms.

For past years benchmark market values, refer to [long-term accommodation previous years tables](#) [↗](#).

## Current long-term accommodation tables

The current long-term accommodation benchmark market values by state and territory follow:

- [Australian Capital Territory](#)
- [New South Wales](#)
- [Northern Territory](#)
- [Queensland](#)
- [South Australia](#)
- [Tasmania](#)

- [Victoria](#)
- [Western Australia](#)

## Australian Capital Territory

**Table 9: Australian Capital Territory long-term accommodation costs  
30 June 2026**

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)	House 4 bedrooms (\$)
<b>Inner Central</b>	441	609	756	888
<b>Inner South</b>	413	609	709	831
<b>West and North</b>	392	591	672	792
<b>Outer South</b>	386	555	662	772
<b>Other</b>	386	555	662	772

Canberra zone definitions:

- Inner Central is Canberra North and Canberra South.
- Inner South is Woden, Weston Creek and Molonglo Valley.
- West and North is Belconnen, Gungahlin and Hall.
- Outer South is Tuggeranong.

For more information, see:

- [GST-free activities](#)

- [Benchmark market value tables](#)

## New South Wales

**Table 10: NSW long-term accommodation benchmark market values**

<b>Location</b>	<b>House 1 bedroom (\$)</b>	<b>House 2 bedrooms (\$)</b>	<b>House 3 bedrooms (\$)</b>
<b>Sydney – Inner</b>	765	945	1313
<b>Sydney – Middle</b>	490	683	840
<b>Sydney – Outer</b>	398	536	683
<b>Wollongong</b>	429	609	735
<b>Newcastle</b>	429	609	735
<b>Other</b>	398	536	683

Sydney zone definitions:

- Inner is Ashfield, Botany, Drummoyne, Lane Cove, Leichhardt, Marrickville, Mosman, North Sydney, Randwick, South Sydney, Sydney, Waverley, Willoughby and Woollahra.
- Middle is Auburn, Bankstown, Burwood, Canterbury, Concord, Hunters Hill, Hurstville, Kogarah, Ku-ring-gai, Manly, Parramatta, Rockdale, Ryde and Strathfield.
- Outer is Baulkham Hills, Blacktown, Blue Mountains, Camden, Campbelltown, Fairfield, Gosford, Hawkesbury, Holroyd, Hornsby,

Liverpool, Penrith, Pittwater, Sutherland, Warringah, Wollondilly and Wyong.

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## Northern Territory

**Table 11: Northern Territory long-term accommodation benchmark values for 2026**

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)
<b>Darwin – Inner</b>	429	616	735
<b>Northern Suburbs</b>	374	538	642
<b>Palmerston</b>	355	511	609
<b>Alice Springs</b>	349	502	599
<b>Other</b>	349	502	599

Darwin zone definitions:

- Inner is City (inner), Fannie Bay, Larrakeyah, Ludmilla, Narrows, Parap, Stuart Park, The Gardens and City (remainder).
- Northern Suburbs is Alawa, Anula, Brinkin, Coconut Grove, Jingili, Karama, Leanyer, Lee Point, Malak, Marrara, Millner, Moil, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri, Winnellie and Wulag.

- Palmerston is Driver, Gray, Moulden, Woodroffe and Palmerston (T) Bal.
- Alice Springs is Charles, Heavitree, Larapinta, Ross and Stuart.

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## Queensland

**Table 12: Queensland long-term accommodation benchmark**

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)
<b>Brisbane – Inner</b>	447	641	767
<b>Brisbane – Middle</b>	380	568	651
<b>Brisbane – Outer</b>	320	452	549
<b>Gold Coast</b>	429	583	735
<b>Townsville</b>	294	441	504
<b>Other</b>	294	441	504

Brisbane zone definitions:

- Inner is the 0–5 km radius from the CBD.
- Middle is the 5–20 km radius from the CBD.

- Outer is between 20 km from the CBD and the boundary of the Brisbane Statistical Division. The Brisbane Statistical Division consists of Brisbane City Council area, Moreton Bay Regional Council Area, Logan City Council Area, Ipswich City Council Area and Redland City Council Area.

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## South Australia

**Table 13: South Australia long-term accommodation benchmark values 2026**

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)	House 4 bedrooms (\$)
<b>Adelaide – Inner</b>	410	622	704	811
<b>Adelaide – Middle</b>	380	557	651	758
<b>Adelaide – Outer</b>	331	473	567	674
<b>Mount Gambier</b>	257	378	441	521
<b>Point Lincoln</b>	276	396	473	561
<b>Other</b>	257	378	441	521

Adelaide zone definitions:

- Inner is Adelaide, Burnside, Norwood/Payneham/St Peters – portion (former LGAs Kensington/Norwood, St Peters), Prospect, Unley, Walkerville and West Torrens.
- Middle is Campbelltown, Charles Sturt, Holdfast Bay, Marion, Mitcham, Norwood/ Payneham/St Peters – portion (former LGA Payneham and Port Adelaide/ Enfield).
- Outer is Adelaide Hills – portion (former LGAs East Torrens, Stirling), Gawler, Onkaparinga, Playford, Salisbury and Tea Tree Gully). Riverland is Berri/Barmera, Loxton and Waikerie (former LGAs Loxton, Waikerie).

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## Tasmania

**Table 14: Tasmania long-term accommodation benchmark**

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)
Hobart – Inner	380	578	651
Hobart – Middle	334	473	572
Hobart – Outer	322	488	551
Launceston	294	473	504

<b>North-West Centres</b>	257	399	441
<b>Other</b>	257	399	441

Hobart zone definitions:

- Inner is Hobart-Inner and Hobart-Remainder.
- Middle is Clarence and Glenorchy.
- Outer is Kingborough and Derwent Valley Pt A.
- Launceston is Launceston-Inner, Launceston Pt B and Launceston Pt C.
- North-West Centres is Burnie Pt A, Central Coast Pt A and Devonport.

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## Victoria

**Table 15: Victoria long-term accommodation benchmark n**

<b>Location</b>	<b>House 1 bedroom (\$)</b>	<b>House 2 bedrooms (\$)</b>	<b>House 3 bedrooms (\$)</b>
<b>Melbourne – Inner</b>	551	746	945
<b>Melbourne – Middle</b>	416	620	714
<b>Melbourne</b>	318	504	546



<b>– Outer</b>				
<b>Geelong</b>	294	441	504	
<b>Bendigo</b>	282	431	483	
<b>Ballarat</b>	245	378	420	
<b>Other</b>	245	378	420	

Melbourne zone definitions:

- Inner is suburbs within 10 km of the CBD.
- Middle is between 10–20 km from the CBD.
- Outer is more than 20 km from the CBD.

For more information, see:

- GST-free activities
- [Benchmark market value tables](#)

## Western Australia

**Table 16: Western Australia long-term accommodation benchmark values by zone for 2026**

<b>Location</b>	<b>House 1 bedroom (\$)</b>	<b>House 2 bedrooms (\$)</b>	<b>House 3 bedrooms (\$)</b>	<b>H o b e</b>
<b>Perth – Inner</b>	422	690	752	
<b>Perth –</b>	358	585	637	

<b>Middle</b>				
<b>Perth – Outer</b>	323	528	575	
<b>Bunbury</b>	298	487	531	
<b>Broome</b>	497	812	885	
<b>Albany</b>	273	447	487	
<b>Other</b>	273	447	487	

Perth zone definitions:

- Inner is Cities of Perth, Stirling (South. East), South Perth, Subiaco, Nedlands, Belmont; Towns of Cambridge, Vincent, Victoria Park, Claremont, Cottesloe and the Shire of Peppermint Grove.
- Middle is Cities of Stirling (Central and Coastal), Bayswater, Canning, Melville, Fremantle (inner and remainder), Cockburn, Gosnells, Wanneroo (South West and South East) southern half only; Towns of Bassendean, East Fremantle and the Shire of Kalamunda.
- Outer is Cities of Wanneroo (Northern half), Armadale, Rockingham, Mandurah; Town of Kwinana; Shires of Swan, Mundaring and Serpentine–Jarradale.

For more information, see:


- GST-free activities
- [Benchmark market value tables](#)

## Transitional benchmark market values for long-term accommodation

Before you use the transitional benchmark market values for long-term accommodation, you need to understand:

- GST-free activities
- Long-term accommodation benchmark market values, including eligibility to use the transitional benchmark market values.

The weekly long-term accommodation includes boarding house rooms.

For past years transitional benchmark market values, refer to [long-term accommodation previous years tables](#) .

The following table shows the current year transitional long-term accommodation benchmark market values.

**Table 17: Transitional long-term accommodation benchmark values (\$ per week) – 1 July 2022 to 30 June 2023**

Location	1 bedroom (\$)	2 bedrooms (\$)	3 bedrooms (\$)	
<b>Adelaide</b>	210	318	406	
<b>Brisbane</b>	311	402	461	
<b>Canberra</b>	314	460	509	
<b>Darwin</b>	269	392	436	
<b>Hobart</b>	228	342	383	
<b>Melbourne</b>	347	493	646	
<b>Perth</b>	198	328	359	
<b>Sydney</b>	584	804	1,024	

For more information, see:

- GST-free activities

- [Benchmark market value tables](#)

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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